

PERSETUJUAN SKRIPSI

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Judul Skripsi : **ANALISIS *ENVIRONMENTAL*
PERFORMANCE TERHADAP
ENVIRONMENTAL DISCLOSURE PADA
PERUSAHAAN PUBLIK PESERTA PROPER
PERIODE 2006**

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ABSTRAK

Kepedulian perusahaan terhadap permasalahan lingkungan hidup merupakan bagian dari dimensi CSR yang perlu diperhatikan oleh perusahaan karena perusahaan merupakan salah satu subjek pelaku pencemaran lingkungan. Pengungkapan CSR lingkungan pun perlu dilakukan sebagai bentuk tanggung jawab dan komunikasi perusahaan terhadap berbagai stakeholdernya. Tujuan dari penelitian ini adalah untuk mengetahui bagaimana praktik pengungkapan lingkungan oleh perusahaan publik peserta PROPER dan untuk mengetahui bagaimana pengaruh kinerja lingkungan perusahaan terhadap pengungkapannya berdasarkan *economics based voluntary disclosure theory* dan *legitimacy theory*.

Penelitian ini dilakukan berdasarkan *purposive sampling* dengan menggunakan 15 perusahaan publik peserta PROPER periode 2006. Analisis regresi berganda digunakan untuk menguji hubungan antara *environmental performance* dan *environmental disclosure*. *Environmental performance* yang digunakan adalah peringkat PROPER perusahaan, sedangkan *environmental disclosure* dianalisis berdasarkan indeks pengungkapan lingkungan (yang bersifat *discretionary*) yang dikembangkan oleh Clarkson, *et al.* (2007).

Hasil penelitian menunjukkan bahwa praktik pengungkapan lingkungan perusahaan publik peserta PROPER periode 2006 masih rendah berdasarkan indeks pengungkapan lingkungan Clarkson, *et al.* (2007). Berdasarkan pengujian hipotesisnya, diketahui bahwa *environmental performance* tidak berpengaruh secara signifikan terhadap *environmental disclosure* perusahaan. Namun, secara parsial variabel kontrol penelitian (*financing*, *profit margin*, dan *public disclosure*, kecuali *predislosure environment*) memberikan pengaruh yang signifikan terhadap *environmental disclosure*.

Kata kunci: *environmental performance*, *environmental disclosure*, *economics based voluntary disclosure theory*, *legitimacy theory*, PROPER.

ABSTRACT

Companies' care of natural environmental problems is a part of dimension CSR which needs to be concerned by companies because they are one of the environment polluting subjects. Environmental CSR disclosure is also need to be done as companies responsibilities and communication form to their various stakeholders. The purposes of this research are to know how environmental disclosure practices by public companies which participated PROPER and the affect of companies environmental performance to their disclosure based on economics based voluntary disclosure theory and legitimacy theory.

This research was done based on purposive sampling that used 15 public companies which participated PROPER 2006. Multiple regression analysis is used to test the relation between environmental performance and environmental disclosure. Environmental performance used companies' PROPER rank, while environmental disclosure is analysed based on environmental disclosure index (which is discretionary) that developed by Clarkson, et al. (2007).

The test result shows that environmental disclosure practices of public companies which participated PROPER 2006 still low, based on environmental disclosure index's Clarkson, et al. (2007). According to the hypothesis test, it is known that environmental performance not affected significantly to companies' environmental disclosure. However, research's control variable partially (financing, profit margin, and public disclosure, except predisclosure environment) gives significant affection to environmental disclosure.

Key words: *environmental performance, environmental disclosure, economics based voluntary disclosure theory, legitimacy theory, PROPER.*